<u>REMARKS</u>

In the Office Action, claims 26-29 stand objected to as being dependent on a rejected base

claim, while claims 6, 24 and 25 stand rejected over the prior art. To place the application into

condition for allowance, claim 26 has been canceled and has been rewritten in independent form.

Therefore, claim 6 now includes the allowable subject matter previously presented in claim 26.

Claim 25 has been canceled. Claim 27 has been amended. New dependent claims 30 and 31,

which depend from the currently amended claim 6, have been added.

In addition, a new independent claim 32 is now presented. One unique feature of the

present invention is the use of a stack, such as a nitride/oxide stack, to protect the contact area

during intervening processing used to build a MEMS device. This creates topography which can

make the contact formation difficult using standard techniques. The language of claim 32

emphasizes silicon etching as the intervening process step, as opposed to thermal oxidation (see

claim 6). A new set of claims, claims 33-38, depend from the new claim 32.

Reconsideration and allowance of the application are respectfully requested.

Respectfully submitted,

JONES, TULLAR & COOPER, P.C.

By:

Alexander D. Rarin

Reg. No. 52,502

JONES, TULLAR & COOPER, P.C.

P.O. Box 2266 Eads Station

Arlington, Virginia 22202

703-415-1500

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